

SENATE BILL 549

By Bunch

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new, appropriately designated section:

Section 67-6-3__.

(a) There shall be exempt from any tax imposed by Title 67, Chapter 6, the sale of essential food items.

(b) As used in this act, the term "essential food items" means bread, milk, eggs, baby food, and baby formula.

SECTION 2. The department of revenue is authorized to promulgate, in accordance with the provisions of Tennessee Code Annotated, Title 4, Chapter 5, such rules as shall be necessary to implement the provisions of this act.

SECTION 3. This act shall take effect at 12:02 a.m. on July 1, 2007, the public welfare requiring it.